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CLAIMS:

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A method of synthesizing a first and a second output signal from an input 1. signal, the method comprising:

filtering the input signal to generate a filtered signal;

obtaining a correlation parameter indicative of a desired correlation between the first and second output signals; 5

obtaining a level parameter indicative of a desired level difference between the first and second output signals; and

transforming the input signal and the filtered signal by a matrixing operation into the first and second output signals, where the matrixing operation depends on the correlation parameter and the level parameter.

- A method according to claim 1, wherein the matrixing operation comprises a 2. common rotation by a predetermined angle of the first and second output signals in a space spanned by the input signal and the filtered input signal; and where the predetermined angle depends on the level parameter.
 - A method according to claim 2, wherein the predetermined angle is selected to 3. maximize a total contribution of the input signal to the first and second output signals.
- A method according to claim 1, further comprising scaling each of the first 20 4. and second output signals to said desired level difference between the first and second output signals.
- A method according to claim 1, wherein the filtering of the input signal 5. comprises all-pass filtering the input signal. 25
 - A method according to claim 5, wherein the all-pass filter comprises a 6. frequency-dependant delay.

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 An arrangement for synthesizing a first and a second output signal from an input signal, the arrangement comprising:

filter means for filtering the input signal to generate a filtered signal;
means for obtaining a correlation parameter indicative of a desired correlation

between the first and second output signals;

means for obtaining a level parameter indicative of a desired level difference between the first and second output signals;

means for transforming the input signal and the filtered signal by a matrixing operation into the first and second output signals, where the matrixing operation depends on the correlation parameter and the level parameter.

- 8. An apparatus for supplying a decoded audio signal, the apparatus comprising an input unit for receiving an encoded audio signal; a decoder for decoding the encoded audio signal, the decoder comprising an arrangement for synthesizing a first and a second audio signal according to claim 7; and an output unit for providing the decoded first and second audio signal.
- 9. A decoded multi-channel signal comprising a first and a second signal component synthesized from an input signal by transforming the input signal and a filtered signal by a matrixing operation into the first and second signal components, where the filtered signal is generated by filtering the input signal, and where the matrixing operation depends on a correlation parameter indicative of a desired correlation between the first and second output signals and on a level parameter indicative of a desired level difference between the first and second output signals.
- A storage medium having stored thereon a decoded multi-channel signal according to claim 9.